

**Columbia Public School District
Board of Education
2013-2014 Budget Parameters
Adopted January 24, 2013**

Preface

The Board of Education has used a multi-year budget planning process in recent years which, collectively with a successful levy election in April 2012, has resulted in increased operating fund balances. These balances and conservative future revenue improvements allow sustained operations without continued reductions. The state foundation formula has not been fully funded since 2008-09 and is projected to remain underfunded for 2013-14. Failure of a state ballot initiative to raise cigarette taxes, which was largely targeted for public education, increases the reliance of the district on local revenues for the coming year.

The district acknowledges deficit spending is not a long-term sustainable model; however, the district strategically uses it for the 2013-14 budget and future budgets for a few years to continue improved operations and maintain class size at a reasonable level as the economy recovers.

With this long-term vision, the 2013-14 budget will be developed in a collaborative process which considers priorities and the district's mission, vision and values using the following parameters.

1. The Board of Education will consider program and departmental budget adjustments as necessary to promote student achievement.
2. The budget will include adequate funds to open and operate Battle High School and complete the secondary reorganization process.
3. Operating efficiencies will continue to be reviewed and considered throughout the budget process.
4. The Board of Education will consider salary improvements for all employee groups through the budget and negotiation processes
5. The Board of Education will consider employee benefit programs for eligible employees through the budget and negotiation processes.
6. Appropriate fund balances will be maintained through reasonable budget considerations and controlled deficit spending ensuring financial integrity. A minimum fund balance of 16% will be used for current and future planning years.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14	1 Year Variance 2013-14 vs 2012-13	
						\$	%
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 75,161,284	\$ 77,632,979	\$ 84,695,062	\$ 86,758,268	\$ 90,027,893	\$ 3,269,625	3.77%
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	#DIV/0!
Less: Estimate of County Fees	-	-	-	-	-	-	#DIV/0!
5111 Net Current Tax	75,161,284	77,632,979	84,695,062	86,758,268	90,027,893	3,269,625	3.77%
5112 Delinquent Tax	3,244,716	4,609,674	3,835,387	3,320,544	3,453,366	132,822	4.00%
5113 Proposition C Sales Tax	13,424,244	14,097,831	13,715,493	14,430,892	14,804,997	374,105	2.59%
5114 Intangible Tax	112,128	176,396	178,364	140,578	140,578	-	0.00%
5115 Surtax	1,640,367	1,815,684	1,815,684	1,631,537	1,631,537	-	0.00%
5116 In Lieu of Tax Payments	-	-	-	-	-	-	#DIV/0!
5122 Summer School Tuition	81,335	35,668	35,000	35,000	35,000	-	0.00%
5141 Interest - Daily Account	(969)	15,926	20,000	18,825	18,825	-	0.00%
5142 Interest - Investments	76,962	57,153	55,000	64,766	77,719	12,953	20.00%
5143 Interest - Intangible	-	14,411	14,571	9,300	9,300	-	0.00%
5144 Interest - Collector	1,496	7,674	3,500	21,890	21,890	-	0.00%
5171 Student Activities	88,157	76,066	90,000	77,776	-	(77,776)	(100.00%)
5180 Summer School Tuition	28,757	3,212	30,000	3,000	3,000	-	0.00%
5190 Other Local	2,085	2,539	13,100	7,500	7,500	-	0.00%
5191 Rentals	183,844	190,392	285,000	285,000	285,000	-	0.00%
5192 Donations	135	-	-	-	-	-	#DIV/0!
5193 Offset Printing	92,636	95,530	130,000	130,000	130,000	-	0.00%
5195 Refund of Expenditure	6,317	5,706	5,500	6,237	6,237	-	0.00%
5197 Sale of Misc. Items	34,018	54,720	55,000	55,000	55,000	-	0.00%
5198 Fundraising Activities	222	-	-	-	-	-	#DIV/0!
5199 Misc. Local Revenue	82,354	50,754	185,000	119,525	100,000	(19,525)	(16.34%)
51XX Local Sources	\$ 94,260,088	\$ 98,942,315	\$ 105,161,661	\$ 107,115,638	\$ 110,807,842	\$ 3,692,204	3.45%

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	1 Year Variance 2013-14 vs 2012-13					
	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14	Increase (Decrease) 2013-14 2013-14 Increase (Decrease) 2013-14 %
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 581,055	\$ 545,662	\$ 545,662	\$ 552,350	\$ 552,350	\$ - 0.00%
5221 State Assessed Utilities	692,621	1,221,498	871,498	987,185	987,185	- 0.00%
5234 County Stock Insurance	-	20,328	13,068	53,530	53,530	- 0.00%
52XX Intermediate Sources	\$ 1,273,676	\$ 1,787,488	\$ 1,430,228	\$ 1,593,065	\$ 1,593,065	\$ - 0.00%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 34,689,439	\$ 38,185,227	\$ 39,314,996	\$ 40,864,204	\$ 41,408,974	\$ 544,770 1.33%
5312 Transportation	1,702,877	2,127,105	2,091,727	1,925,247	1,925,247	- 0.00%
5313 Exceptional Pupil Aid	-	-	-	-	-	- #DIV/0!
5314 Early Childhood, Spec Ed	2,279,334	2,978,586	3,418,063	3,766,674	3,790,733	24,059 0.64%
5317 Career Ladder	2,000	-	-	-	-	- #DIV/0!
5319 Classroom Trust Fund	5,243,350	4,952,807	5,482,905	4,756,568	6,069,075	1,312,507 27.59%
5324 Parents as Teachers	413,275	471,091	500,000	500,000	530,000	30,000 6.00%
5332 Vocational Aid	619,369	710,086	750,000	750,000	750,000	- 0.00%
5369 Resid Place/Excess Cost	454,638	478,555	478,556	174,204	180,000	5,796 3.33%
5371 Readers for the Blind	3,756	3,084	-	-	-	- #DIV/0!
5376 Starr Program	-	-	-	-	-	- #DIV/0!
5381 Extraordinary Cost	1,132,834	970,961	1,317,220	1,253,626	1,050,000	(203,626) (16.24%)
5382 Missouri Preschool Project	-	-	-	-	-	- #DIV/0!
5397 Other State Revenue	24,564	12,622	448	149	-	(149) (100.00%)
53XX State Sources	\$ 46,565,436	\$ 50,890,124	\$ 53,353,915	\$ 53,990,672	\$ 55,704,029	\$ 1,713,357 3.17%

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14	1 Year Variance 2013-14 vs 2012-13	
						\$	%
5400 Federal Sources							
5412 Medicaid	\$ 418,597	\$ 567,080	\$ 425,000	\$ 496,078	\$ 496,078	\$ -	0.00%
5422 Basic Formula - Stabilization Funds	1,851,092	1,027,010	-	-	-	-	#DIV/0!
5423 Transportation - ARRA	-	-	-	-	-	-	#DIV/0!
5424 Career Ladder-ARRA	1,131,728	57,029	-	-	-	-	#DIV/0!
5425 Jobs Bill - State School Monies Fund	388,369	42,993	-	-	-	-	#DIV/0!
5427 Title II-Basic Grant	273,741	-	258,623	270,062	277,062	7,000	2.59%
5428 Basic Formula-Jobs Bill-SSMF	1,647,584	-	-	-	-	-	#DIV/0!
5429 Basic Formula-Jobs Bill-FBSF	1,058,990	-	-	-	-	-	#DIV/0!
5432 Workforce Investment Act - ARRA	2,704	-	-	-	-	-	#DIV/0!
5433 Workforce Investment Act - ARRA	8,974	-	-	-	-	-	#DIV/0!
5435 Workforce Investment Act	-	-	-	-	-	-	#DIV/0!
5437 IDEA Grant	-	98,728	-	68,045	-	(68,045)	(100.00%)
5441 Entitlement PL 94-142	2,956,903	3,891,067	3,376,506	3,402,211	3,218,728	(183,483)	(5.39%)
5442 Early Childhood, Spec Ed	292,294	372,326	580,000	213,393	213,393	-	0.00%
5451 Title I	3,535,123	4,115,790	3,485,418	3,417,498	3,703,801	286,303	8.38%
5455 Title V	-	-	-	-	-	-	#DIV/0!
5456 Title I ESEA-ARRA	1,832,043	153,705	-	-	-	-	#DIV/0!
5461 Drug Program	-	-	-	-	-	-	#DIV/0!
5462 Title III	1,004	967	-	-	-	-	#DIV/0!
5464 Title I D	28,078	-	-	-	-	-	#DIV/0!
5465 Title II	728,969	683,448	600,571	683,975	683,975	-	0.00%
5466 Title IID	-	-	-	-	-	-	#DIV/0!
5467 Homeless Education - ARRA	-	-	-	-	-	-	#DIV/0!
5466 Title IID	1,392	-	-	-	-	-	#DIV/0!
5472 Child Care Development	2,466	2,590	-	-	-	-	#DIV/0!
5475 Other Federal Revenue	-	-	-	-	-	-	#DIV/0!
5491 School Renovation Fund	-	-	-	-	-	-	#DIV/0!
5493 SPED Part B - ARRA	492,323	-	-	-	-	-	#DIV/0!
5494 ECSE - ARRA	-	59,367	-	-	-	-	#DIV/0!

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14	1 Year Variance 2013-14 vs 2012-13	
						\$	%
5496 E Rate Funds	-	128,841	171,568	45,601	45,601	-	0.00%
5497 Other Federal Revenue	-	42,422	-	-	-	-	#DIV/0!
- FEMA	-	-	-	-	-	-	#DIV/0!
- Youth Build	-	-	-	-	-	-	#DIV/0!
- Curriculum Sub Payments	-	-	-	-	-	-	#DIV/0!
- SESP and Training Grant	-	12,397	-	-	-	-	#DIV/0!
- Parent Involvement	609	1,155	-	-	-	-	#DIV/0!
- LSTA	-	-	-	-	-	-	#DIV/0!
54XX Federal Sources	\$ 16,652,983	\$ 11,256,915	\$ 8,897,686	\$ 8,596,863	\$ 8,638,638	\$ 41,775	0.49%
5500 Donated Commodities							
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,550	#DIV/0!
5600 Other Sources							
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
5631 Insurance Recoveries	21,461	15,387	-	7,866	-	(7,866)	(100.00%)
56XX Other Sources	\$ 21,461	\$ 15,387	\$ -	\$ 7,866	\$ -	\$ (7,866)	(100.00%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 178,357	\$ 166,183	\$ 190,000	\$ 175,000	\$ 175,000	\$ -	0.00%
5820 Tuition - Area Voc Fees	43,500	67,000	67,000	111,126	111,126	-	0.00%
58XX Tuition	\$ 221,857	\$ 233,183	\$ 257,000	\$ 286,126	\$ 286,126	\$ -	0.00%

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

<u>Revenue Object Category</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Original Budget 2012-13</u>	<u>Projected Actual 2012-13</u>	<u>Proposed Budget 2013-14</u>	<u>1 Year Variance 2013-14 vs 2012-13</u>	
						<u>\$</u>	<u>%</u>
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 2,800,739	\$ 462,494	\$ 1,514,015	\$ -	\$ -	(462,494)	-
59XX Other Financing Sources	\$ 2,800,739	\$ 462,494	\$ 1,514,015	\$ -	\$ -	(462,494)	-
District Operating Funds - Revenues	\$ 161,796,240	\$ 163,587,906	\$ 170,614,505	\$ 171,590,230	\$ 177,029,700	\$ 5,053,526	2.95%

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Elementary Instruction

**Function(s): Elementary Instruction
1111 through 1129**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 20,577,967	\$ 20,300,307	\$ 21,387,869	\$ 21,422,084	\$ 21,763,409
Employee Benefits	\$ 5,843,548	\$ 6,047,595	\$ 6,260,709	\$ 6,462,565	\$ 6,911,482
Services/Supplies	\$ 1,922,069	\$ 1,751,722	\$ 1,970,818	\$ 2,249,522	\$ 2,839,352
Total	\$ 28,343,584	\$ 28,099,624	\$ 29,619,396	\$ 30,134,171	\$ 31,514,243

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Schools	19	19	19	19	19
Number of Students					
September membership	7,926	7,938	7,948		
February membership	7,946	7,919	7,929		
Average membership	7,936	7,929	7,939	0	0
Per Pupil Cost	\$ 3,572	\$ 3,544	\$ 3,731	#DIV/0!	#DIV/0!

Staff FTE:					
Teachers	406.22	405.19	425.19		
Fellow Teachers	16.00	19.00	19.00		
Instructional Aides	16.00	16.00	16.00		
Support Staff/PLS	65.47	0.00	\$ -		
Playground Monitors/Crossing Guards	-	\$ 27.02	27.02		
Total	503.69	467.21	487.21	0.00	0.00

Membership per FTE	15.76	16.97	16.29	#DIV/0!	#DIV/0!
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Costs Specific to location:

	Note - does not include district wide costs				
Benton	\$ 754,361	\$ 722,790	\$ 988,770	\$ 1,113,723	\$ 1,135,855
Blue Ridge	\$ 1,357,367	\$ 1,254,013	\$ 1,230,810	\$ 1,346,519	\$ 1,513,172
Fairview	\$ 1,685,197	\$ 1,741,391	\$ 1,755,828	\$ 1,724,395	\$ 1,755,569
Alpha Hart Lewis	\$ 1,917,478	\$ 2,185,737	\$ 2,121,035	\$ 2,230,828	\$ 2,280,836
Grant	\$ 1,107,835	\$ 1,045,421	\$ 1,047,434	\$ 1,031,158	\$ 1,132,862
Lee	\$ 1,209,226	\$ 1,207,052	\$ 1,185,094	\$ 1,301,524	\$ 1,340,017
Cedar Ridge	\$ 781,230	\$ 764,992	\$ 706,862	\$ 757,327	\$ 797,364
Parkade	\$ 1,239,902	\$ 1,260,144	\$ 1,386,397	\$ 1,463,483	\$ 1,629,908
New Haven	\$ 994,047	\$ 1,113,615	\$ 1,149,433	\$ 1,046,878	\$ 1,061,401
Ridgeway	\$ 853,516	\$ 855,474	\$ 840,401	\$ 874,906	\$ 904,297
Rockbridge	\$ 1,498,679	\$ 1,422,952	\$ 1,458,912	\$ 1,619,276	\$ 1,729,996
Russell	\$ 1,676,690	\$ 1,668,638	\$ 1,698,694	\$ 1,855,350	\$ 1,974,965
Shepard	\$ 1,607,775	\$ 1,788,772	\$ 1,825,402	\$ 1,898,393	\$ 2,033,719
West Boulevard	\$ 1,225,833	\$ 1,296,984	\$ 1,167,288	\$ 1,209,984	\$ 1,307,209
Two Mile Prairie	\$ 904,945	\$ 891,836	\$ 954,805	\$ 986,762	\$ 1,013,797
Midway Heights	\$ 993,476	\$ 1,030,263	\$ 1,018,120	\$ 1,068,845	\$ 1,093,184
Mill Creek	\$ 1,969,927	\$ 2,499,728	\$ 2,551,844	\$ 2,741,734	\$ 2,854,759
Derby Ridge	\$ 1,969,287	\$ 1,700,382	\$ 1,665,261	\$ 1,725,435	\$ 1,787,277
Paxton Keeley	\$ 2,241,251	\$ 2,092,706	\$ 2,120,600	\$ 2,087,668	\$ 2,124,135
Total Location Specific	\$ 25,988,022	\$ 26,542,890	\$ 26,872,990	\$ 28,084,188	\$ 29,470,322

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

Mission: The mission of elementary instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for elementary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building.

Variance Discussion: Expenditures have a net increase as compared to the projected actual 2012-13 after the following reductions and improvements.

Reductions

- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Increase in teacher FTE of 14.1 to address growing population and class size
- Increase teacher fellow budget for UMC increase of 2 fellows (total 23)
- Operation of all salary schedules
- Educational Credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in pay rate for professional development from \$15 to \$27 per hour
- A net zero change to move the full year cost of substitutes out of salaries and benefits and into the service and supply line

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Middle / Junior High Instruction

Function(s): Middle / Junior High Instruction
1130 through 1149

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 14,774,069	\$ 14,609,840	\$ 15,039,325	\$ 14,524,754	\$ 11,792,145
Employee Benefits	\$ 4,127,860	\$ 4,248,749	\$ 4,412,950	\$ 4,438,903	\$ 3,790,610
Services/Supplies	\$ 778,462	\$ 851,259	\$ 1,003,547	\$ 1,257,637	\$ 1,848,658
Total	\$ 19,680,391	\$ 19,709,848	\$ 20,455,822	\$ 20,221,294	\$ 17,431,413

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Schools	6	6	6	6	6
Number of Students					
September membership	4,945	5,061	5,101		
February membership	4,944	5,018	5,058		
Average membership	4,945	5,040	5,080	0	0
Per Pupil Cost	\$ 3,980	\$ 3,911	\$ 4,027	#DIV/0!	#DIV/0!
Staff FTE:					
Teachers	291.68	290.12	294.49		
Fellow Teachers	4.00	7.00	7.00		
Instructional Aides	4.00	7.00	7.00		
Support Staff/PLS	3.53	-	-	-	-
Total	303.21	304.12	308.49	0.00	0.00
Membership per FTE	16.31	16.57	16.47	#DIV/0!	#DIV/0!

Costs Specific to location

	Note - does not include district wide costs				
Jefferson Middle	\$ 3,071,468	\$ 3,243,147	\$ 3,179,482	\$ 3,139,774	\$ 2,552,580
Oakland Middle	\$ 2,382,735	\$ 2,504,126	\$ 2,486,478	\$ 2,598,186	\$ 2,086,459
West Middle	\$ 3,332,260	\$ 3,426,486	\$ 3,388,327	\$ 3,349,751	\$ 2,605,510
Gentry Middle	\$ 3,211,391	\$ 3,324,757	\$ 3,427,119	\$ 3,552,508	\$ 3,230,611
Lange Middle	\$ 3,145,050	\$ 3,225,356	\$ 3,158,663	\$ 3,330,589	\$ 2,588,491
Smithton Middle	\$ 3,686,801	\$ 3,673,887	\$ 3,620,637	\$ 3,746,883	\$ 3,353,437
Total Location Specific	\$ 18,829,705	\$ 19,397,759	\$ 19,260,706	\$ 19,717,691	\$ 16,417,088

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Middle / Junior High Instruction

Function(s): Middle / Junior High Instruction
1130 through 1149

Mission: The mission of middle/junior high instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for grade 6 through grade 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for ²⁰¹²⁻¹³~~2011-12~~ after the following reductions and improvements.

Reductions

- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Decrease fellow budget for 6 fewer fellows (total of 4)
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27 per hour
- Reallocation of teachers and operating budgets to senior high in order to move 9th grade to that level

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 9,361,742	\$ 8,851,237	\$ 9,243,282	\$ 8,645,530	\$ 12,988,029
Employee Benefits	\$ 2,622,250	\$ 2,516,249	\$ 2,633,830	\$ 2,608,244	\$ 3,839,629
Services/Supplies	\$ 850,711	\$ 882,572	\$ 1,566,698	\$ 1,759,652	\$ 2,540,118
Total	\$ 12,834,703	\$ 12,250,058	\$ 13,443,810	\$ 13,013,426	\$ 19,367,776

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Schools	2	2	2	2	3
Number of Students					
September membership	3,592	3,617	3,585		
February membership	3,452	3,477	3,415		
Average membership	3,522	3,547	3,500	0	0
Per Pupil Cost	\$ 3,644	\$ 3,454	\$ 3,841	#DIV/0!	#DIV/0!
Staff FTE:					
Teachers	178.55	174.74	177.74		
Fellow Teachers	4.00	4.00	4.00		
Instructional Aides	3.00	4.00	4.00		
Support Staff	8.66	-	-		
Total	194.21	182.74	185.74	0.00	0.00

<i>1 fellow at no cost</i>	<i>2 fellows at no cost</i>	<i>2 fellows at no cost</i>	<i>2 fellows at no cost</i>	<i>3 fellows at no cost</i>
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Membership per FTE	18.14	19.41	18.84	#DIV/0!	#DIV/0!
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Costs Specific to location

Note - does not include district wide costs				
Hickman	\$ 6,941,093	\$ 6,689,544	\$ 6,550,794	\$ 6,843,618
Rock Bridge	\$ 5,094,568	\$ 5,068,583	\$ 5,153,007	\$ 5,092,506
Battle	\$ -	\$ -	\$ -	\$ -
Total Location Specific	\$ 12,035,661	\$ 11,758,127	\$ 11,703,801	\$ 11,936,124

\$ 7,626,112
\$ 6,080,270
\$ 4,182,927

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

Mission: The mission of senior high instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for grade 9 through grade 12. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, computer science, photography, humanities, publications, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13 after the following reductions and improvements.

Reductions

- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Increase of Teacher FTE to support the opening of Battle High school and secondary reorganization including addition of career course programs
- Reallocation of FTE and operating budgets due to secondary reorganization and opening of Battle High School
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27 per hour
- Net zero cost of moving the salary and benefit budget for substitutes to service and supply budgets

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Summer School Instruction

Function(s): Summer School Instruction
1191

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 3,222,547	\$ 1,404,441	\$ 1,377,728	\$ 1,765,412	\$ 1,758,022
Employee Benefits	\$ 480,272	\$ 222,945	\$ 190,939	\$ 292,366	\$ 293,182
Services/Supplies	\$ 776,290	\$ 401,457	\$ 400,000	\$ 470,250	\$ 491,000
Total	\$ 4,479,109	\$ 2,028,843	\$ 1,968,667	\$ 2,528,028	\$ 2,542,204

Note -all salary costs, incl those of other functions, Admin and support, (2411), Student Health Services

Function 1191 includes only traditional instruction. Administrative, Student Health, Gifted, ELL and Special Education Services are in their respective functions.

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Summer School ADA	641.42	714.04	714.04	774.00	774.00
(this includes the ADA from all students whether the cost is reflected on this page or not)					
Per Pupil Cost	\$ 6,983	\$ 2,841	\$ 2,757	\$ 3,266	\$ 3,285

2 years
accounted for
this year

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Summer School Instruction

Function(s): Summer School Instruction
1191

Mission: The mission of summer school is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 12. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts. Special programs are also supported including arts, gifted, MAC scholars camp, credit recovery and credit completion.

Variance Discussion: Expenditures have a net increase as compared to the projected actual 2012-13 after the following reductions and improvements. The 2012-13 projected actual expenses are greater than the original budget for this area due to the early opening of Battle High School allowing June 2013 summer school programming. Additionally, growth in student enrollment has increased needed staffing. All other costs including transportation, administration, student support and others are reflected on the appropriate page of the budget document.

Reductions

- None

Improvements/Increases

- None

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 672,573	\$ 664,396	\$ 715,317	\$ 563,257	\$ 561,186
Employee Benefits	\$ 188,363	\$ 186,043	\$ 205,440	\$ 169,337	\$ 179,335
Services/Supplies	\$ 28,549	\$ 30,123	\$ 60,792	\$ 54,661	\$ 55,385
Total	\$ 889,485	\$ 880,562	\$ 981,549	\$ 787,255	\$ 795,906

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Students					
September membership	139	142	142		
February membership	161	162	162		
Average membership	150	152	152	-	-
Per Pupil Cost	\$ 5,930	\$ 5,793	\$ 6,458	#DIV/0!	#DIV/0!
Staff FTE:					
Teachers	13.00	12.00	13.00		
Instructional Aides	-	-	-	-	-
Total	13.00	12.00	13.00	0.00	0.00
Membership per FTE	11.54	12.67	11.69	#DIV/0!	#DIV/0!

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Mission: The mission of Douglass High School is to offer academic and social opportunities so students will demonstrate academic progress while developing and refining self esteem, life and communication skills, and their ability to make decisions as responsible citizens.

Program Information: This program represents District expenditures for the instructional programs of Douglass High School. This includes instruction for health, art, science, math, social studies, reading, business, human environmental sciences, language arts, publications, physical education and the "entrepreneurship" programs that have been established.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13 after the following reductions and improvements.

Reductions

- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: At Risk Programs for Delinquent and Neglected Youth

Function(s): General Instruction
1192 through 1199 (other than 1195 DHS)

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 238,652	\$ 258,546	\$ 272,396	\$ 374,106	\$ 380,182
Employee Benefits	\$ 78,324	\$ 78,411	\$ 79,976	\$ 112,616	\$ 116,333
Services/Supplies	\$ 8,582	\$ 9,431	\$ 25,900	\$ 22,552	\$ 26,350
Total	\$ 325,558	\$ 346,388	\$ 378,272	\$ 509,274	\$ 522,865

Program Data:	2010-11	2011-12	2012-13	2012-13	2012-13
Number of Students					
September	55	60	60		
February	54	55	55		
Average	55	58	58	-	-
Per Pupil Cost	\$ 5,974	\$ 6,024	\$ 6,579	#DIV/0!	#DIV/0!
Staff FTE:					
Teachers	6.15				
Instructional Aides	1.00				
Support Staff	1.00				
ACE (Suspension Center)	-	3.00	3.00		(1.00)
Juvenile Justice Center	-	0.42	0.42	2.00	2.00
Boys & Girls Town of Missouri	-	3.06	3.06	1.00	1.00
CFSP Program	-	1.00	1.00		
Total	8.15	7.48	7.48	3.00	2.00

Note - the students counts are membership at JJC, average enrollment at BGTM & ADA at ACE

Avg number of students per FTE	6.69	7.69	7.69	0.00	0.00
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**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: At Risk Programs for Delinquent and Neglected Youth

Function(s): General Instruction
1192 through 1199 (other than 1195 DHS)

Mission: The mission of general instruction is to provide each child with the knowledge and skills needed for academic achievement, personal effectiveness and productive citizenship.

Program Information: This program represents District expenditures for the alternative instructional programs for ACE (Suspension Center), Juvenile Justice Center and the Boys and Girls Town Program. In 2011-12, the District added staffing for the Child and Family Support Process program at the elementary level. The CFSP supports elementary students who struggle with behavioral and mental health issues. The program includes a partnership with Burrell Behavioral Health and provides academic instruction and social/emotional support for students and their families.

Budget allocations for these programs are made by the Director of Special Services and the Assistant Superintendent of Secondary Education based on needs of the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13 after the following.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 12,743,783	\$ 11,191,511	\$ 11,197,657	\$ 10,596,900	\$ 10,573,753
Employee Benefits	\$ 4,007,899	\$ 3,776,094	\$ 3,856,528	\$ 3,726,989	\$ 3,837,446
Services/Supplies	\$ 353,956	\$ 200,959	\$ 249,324	\$ 353,701	\$ 345,366
Total	\$ 17,105,638	\$ 15,168,564	\$ 15,303,509	\$ 14,677,590	\$ 14,756,565

Summer School included above

Program Data:	2010-11	2011-12	2012-23	2012-23	2012-23
Number of Students					
December Count - SPED	2,019	1,868	2,033	1,997	2,005
Per Pupil Cost	\$ 8,472	\$ 8,120	\$ 7,528	\$ 7,350	\$ 7,360
Staff FTE:					
Teachers	204.11	175.65	178.65		
Fellows Participants	-	0.00	-		
Instructional Aides	15.43	10.43	10.00		
Perm Sub	2.00	-	-		
Paraprofessionals	146.34	137.93	124.93		
Total	367.88	324.01	313.58	0.00	0.00

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	5.49	5.77	6.48	#DIV/0!	#DIV/0!
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**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210

Mission: The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

Program Information: Special Education services are specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2011-12 after the following reductions and improvements. In 2011-12 and in 2012-2013, the department reallocated some FTE from instructional to diagnostic which is an ancillary service.

Reductions

- Reduction in paraprofessional staffing to reallocate resources to other professional services

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27 per hour
- Net zero change to move substitute salary and benefit pay to the service and supply line

Funding Sources: District operating funds. This includes state funding (part of the basic state aid formula) and federal funding (Entitlement Funds) which is based on reimbursement per student served.

This program also includes expenditures in 2010-11 related to the American Recovery and Reinvestment Act (ARRA).

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

<u>Expenditure Object Category</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Original Budget 2012-13</u>	<u>Projected Actual 2012-13</u>	<u>Proposed Budget 2013-14</u>
Salaries	\$ 2,033,411	\$ 2,417,166	\$ 2,058,536	\$ 2,272,115	\$ 2,311,877
Employee Benefits	\$ 582,419	\$ 734,749	\$ 631,343	\$ 689,064	\$ 714,765
Services/Supplies	\$ 187,829	\$ 213,077	\$ 185,013	\$ 202,573	\$ 185,013
Total	<u>\$ 2,803,659</u>	<u>\$ 3,364,992</u>	<u>\$ 2,874,892</u>	<u>\$ 3,163,752</u>	<u>\$ 3,211,655</u>

Summer School included above

<u>Program Data:</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>
Number of Students					
December Count - ECSE	185	196	200		
Per Pupil Cost \$	\$ 15,155	\$ 17,168	\$ 14,374	#DIV/0!	#DIV/0!
Staff FTE:					
Teachers	34.41	37.91	24.10		
Instructional Aides	10.75	12.25	9.20		
Administrator	-	-	1.00		
Support Staff	7.30	7.80	1.33		
Nurse/OTPT/SLPs	-	-	14.95		
Total	52.46	57.96	50.58	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

Mission: The mission of Special Education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

Program Information: Special Education services are specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13 after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27

Funding Sources: District operating funds. This includes federal funding which is based on reimbursement of prior year expense.

This program also includes expenditures in 2010-11 related to the American Recovery and Reinvestment Act (ARRA).

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Gifted Program

Function(s): Gifted Program
1211

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 484,544	\$ 867,965	\$ 839,821	\$ 832,277	\$ 815,220
Employee Benefits	\$ 128,915	\$ 224,205	\$ 231,564	\$ 238,077	\$ 242,962
Services/Supplies	\$ 47,194	\$ 52,461	\$ 47,737	\$ 50,628	\$ 68,963
Total	\$ 660,653	\$ 1,144,631	\$ 1,119,122	\$ 1,120,982	\$ 1,127,145

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Students					
Students Served (as per the April Student Core Data Files reported to DESE)	1,273	1,408	1,425		-
Per Pupil Cost \$	\$ 519	\$ 813	\$ 785	#DIV/0!	#DIV/0!
Staff FTE:					
Teachers	14.84	14.22	14.42		
Support Staff					
Total	14.84	14.22	14.42	-	-
Students Served per FTE	85.78	99.02	98.82	#DIV/0!	#DIV/0!

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Gifted Program

Function(s): Gifted Program
1211

Mission: The mission of the Gifted Program is to identify and provide specialized instruction to academically gifted students in kindergarten through grade 12.

Program Information: The Gifted Program provides academic services beyond that offered through standard grade level curriculum for academically advanced students.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13 after the following reductions and improvements.

Reductions

- Savings from retiree and resignations

Improvements/Increases

- Increase of supply budget after a one year reduction
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Title I
Function(s): Title I
1250 through 1255 and 2569

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 1,581,673	\$ 1,018,159	\$ 1,041,644	\$ 1,085,379	\$ 1,104,096
Employee Benefits	\$ 445,130	\$ 299,591	\$ 298,745	\$ 329,410	\$ 340,182
Services/Supplies	\$ 305,587	\$ 185,828	\$ 58,700	\$ 81,429	\$ 58,700
Total	\$ 2,332,390	\$ 1,503,578	\$ 1,399,089	\$ 1,496,218	\$ 1,502,978

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Title Buildings	7	8	8	8	8
Number of Students:					
Regular School Program	3,624	3,930	3,930		
(as per the April Student Core Data Files reported to DESE)					
Cost per Pupil \$	\$ 644	\$ 383	\$ 356	#DIV/0!	#DIV/0!
Staff FTE:					
Teach	29.24	23.50	21.00	-	-
Juvenile Justice Center	-	-	-	0.42	0.42
Instructional Aides	1.00	2.00	1.00		
Total	30.24	25.50	22.00	0.42	0.42
Students Served per FTE	119.84	154.12	178.64	0.00	0.00

West Boulevard, Parkade, Alpha Hart Lewis, Benton, Blue Ridge, Derby Ridge Elementary Schools and Douglass High School are schoolwide Title I programs. Cedar Ridge Elementary is currently a Targeted Assistance school and is working on becoming a schoolwide program as part of their school improvement planning. In a schoolwide program all students in the school are counted as Title I students, whereas in a targeted program, only those students receiving services are counted.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program:	Title I
Function(s):	Title I 1250 through 1255 and 2569
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through high school.
Program Information:	Title I provides a wide range of services for young children. Elementary children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups. Supplementary support services are also provided for students at Douglass High School.
Variance Discussion:	<p>Expenditures have a net increase as compared to the projected actual for 2012-13 after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Educational credit compensation allowance• Increase in medical insurance rates paid for employees• Increase in professional development rate of pay from \$15 to \$27 per hour
Funding Sources:	<p>District operating funds. This includes federal and state funding for the support of this program.</p> <p>This program also includes expenditures in 2010-11 related to the American Recovery and Reinvestment Act (ARRA).</p>

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: English Language Learners

Function(s): English Language Learners
1271

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 977,490	\$ 984,258	\$ 1,045,754	\$ 996,756	\$ 1,061,367
Employee Benefits	\$ 289,827	\$ 275,558	\$ 300,571	\$ 301,217	\$ 328,395
Services/Supplies	\$ 13,918	\$ 11,466	\$ 22,433	\$ 12,775	\$ 23,725
Total	\$ 1,281,235	\$ 1,271,282	\$ 1,368,758	\$ 1,310,748	\$ 1,413,487

Program Data:	2011-12	2011-12	2012-13	2012-13	2013-14
Number of Students					
October Count as reported to DESE	646	759	799	854	950
Per Pupil Cost \$	\$ 1,983	\$ 1,675	\$ 1,713	\$ 1,535	\$ 1,488
Staff FTE:					
Teacher	19.00	18.00	19.56		
Instructional Aides	-	-	-		
Support Staff	-	-	-	-	-
Total	19.00	18.00	19.56	-	-
Students Served per FTE	34.00	42.17	40.85	#DIV/0!	#DIV/0!

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: English Language Learners

Function(s): English Language Learners
1271

Mission: The mission of the English Language Learners program is to identify and assess the educational needs of students whose native or home languages are other than English and to provide appropriate programs to address these unique needs.

Program Information: ELL instruction focuses on an integrated approach to language through topics of interest and needs of students in grades preK-12. English for academic and communication purposes is emphasized.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13 after the following.

Reductions

- None

Improvements/Increases

- Increase of Teacher FTE due to increased student enrollment and secondary reorganization
- Operation of all salary schedules
- Educational credit allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27 per hour

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 2,287,005	\$ 1,999,465	\$ 2,110,137	\$ 2,099,897	\$ 2,619,103
Employee Benefits	\$ 600,356	\$ 547,759	\$ 586,615	\$ 617,975	\$ 773,930
Services/Supplies	\$ 308,804	\$ 425,353	\$ 665,619	\$ 476,538	\$ 755,673
Total	\$ 3,196,165	\$ 2,972,577	\$ 3,362,371	\$ 3,194,410	\$ 4,148,706

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Number of Students Served (as per the October Student Core Data Files reported to DESE)	1,545	1,555	1,575		
Per Pupil Cost \$	\$ 2,069	\$ 1,912	\$ 2,135	#DIV/0!	#DIV/0!
Staff FTE:					
Teacher	38.60	34.59	35.59		
Instructional Aides	1.40	1.00	1.00		
Support Staff	0.94	-	-		
Total	40.94	35.59	36.59	-	-
Students Served per FTE	37.74	43.69	43.04	#DIV/0!	#DIV/0!

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program:	Vocational Instruction
Function(s):	Vocational Instruction 1301 through 1399
Mission:	The mission of Vocational Instruction is to provide secondary students with educational experiences which will prepare the students for employment and/or continuing technical education after high school.
Program Information:	This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.
Variance Discussion:	<p>Expenditures have a net increase as compared to projected actuals for 2012-13 after the following.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Addition of FTE for expansion of programs at BHS and HHS• Addition of operating budgets required for programs at BHS and HHS• Operation of all salary schedules• Educational credit compensation allowance• Increase in medical insurance rates paid for employees• Increase in professional development rate of pay from \$15 to \$27 per hour• Net zero increase in service and supply budget to move full year substitute costs from salaries and benefits
Funding Sources:	In addition to District operating funds, this program receives state funding for salary reimbursement based on an "effectiveness index" and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provide reimbursement for services provided.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Student Activities & Athletics

Function(s): Student Activities & Athletics
1420 through 1499

<u>Expenditure Object Category</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Original Budget 2012-13</u>	<u>Projected Actual 2012-13</u>	<u>Proposed Budget 2013-14</u>
Salaries	\$ 593,718	\$ 769,658	\$ 659,435	\$ 751,407	\$ 1,021,468
Employee Benefits	\$ 84,122	\$ 182,794	\$ 171,741	\$ 187,878	\$ 210,565
Services/Supplies	\$ 261,530	\$ 241,077	\$ 290,307	\$ 294,534	\$ 663,373
Total	\$ 939,370	\$ 1,193,529	\$ 1,121,483	\$ 1,233,819	\$ 1,895,406

<u>Program Data:</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>
<u>Athletic Expenditures by School:</u>					
All Schools	\$ -	\$ -			
All Secondary Schools	\$ 65,325	\$ 73,870	\$ 81,377	\$ 83,984	\$ 158,964
Hickman High School	\$ 323,797	\$ 405,871	\$ 371,570	\$ 431,971	\$ 443,198
Rock Bridge High School	\$ 291,128	\$ 358,644	\$ 346,230	\$ 414,059	\$ 426,529
Battle High School	\$ -	\$ -	\$ -	\$ 469	\$ 337,620
Douglass High School	\$ 13,759	\$ 14,212	\$ 38,604	\$ 876	\$ 9,350
All Junior High Schools	\$ 225	\$ 500	\$ 500	\$ 2,236	\$ 500
Jefferson Middle School	\$ 78,425	\$ 99,705	\$ 81,913	\$ 90,553	\$ 71,767
Oakland Middle School	\$ 68,120	\$ 95,443	\$ 83,899	\$ 90,727	\$ 74,551
West Middle School	\$ 70,504	\$ 98,879	\$ 84,301	\$ 86,479	\$ 68,743
Gentry Middle School	\$ 9,545	\$ 12,601	\$ 8,502	\$ 11,473	\$ 102,253
Lange Middle School	\$ 8,954	\$ 19,433	\$ 13,972	\$ 12,799	\$ 101,194
Smithton Middle School	\$ 9,588	\$ 12,999	\$ 9,243	\$ 8,193	\$ 100,737
All Elementary Schools	\$ -	\$ 1,372	\$ 1,372	\$ -	\$ -
	\$ 939,370	\$ 1,193,529	\$ 1,121,483	\$ 1,233,819	\$ 1,895,406

Athletic travel budgets are included in transportation function 2551
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**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Student Activities & Athletics

Function(s): Student Activities & Athletics
1420 through 1499

Mission: The mission of the Student Activities (Athletics) program is to provide a comprehensive and competitive athletic program for the purpose of developing a more total person.

Program Information: This program represents District expenditures for athletics for services, supplies, and minor equipment purchases.

Variance Discussion: Expenditures have a net increase as compared to projected actuals for 2012-13 after the following.

Reductions

- None

Improvements/Increases

- Addition of 7th, 8th and 9th grade sports due to secondary reorganization
- Add service and supply budgets for new sports and opening Battle High School
- Operation of all salary schedules
- Increase in medical insurance rates paid for employees

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Adult Basic Education

Function(s): Adult Basic Education
1601 through 1699

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ -	\$ 9,085	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ 2,840	\$ -	\$ -	\$ -
Services/Supplies	\$ 11,678	\$ 200	\$ -	\$ -	\$ -
Total	\$ 11,678	\$ 12,125	\$ -	\$ -	\$ -

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Adult Basic Education

Function(s): Adult Basic Education
1601 through 1699

Mission: The mission of the Adult Basic Education program is to identify and provide for the continuing educational needs of the public.

Program Information: This program represents District expenditures for the coordination services of the adult basic education program.

Variance Discussion: Expenditures have no change. In 2010-11, the District received \$7,818 in one time ARRA monies related to the Workforce Investment Act that was spent for that purpose. In 2011-12, the District received ARRA funding of \$12,549 for salaries and benefits related to Energy Curriculum.

Reductions

- None

Improvements/Increases

- None

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Supplemental Education (Tuition) Services

Function(s): Supplemental Education (Tuition) Services
1901 through 1999

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 18,000	\$ -	\$ -		
Employee Benefits	\$ 2,746	\$ -	\$ -		
Services/Supplies	<u>\$ 855,426</u>	<u>\$ 681,998</u>	<u>\$ 400,000</u>	<u>\$ 279,652</u>	<u>\$ 300,000</u>
Total	<u>\$ 876,172</u>	<u>\$ 681,998</u>	<u>\$ 400,000</u>	<u>\$ 279,652</u>	<u>\$ 300,000</u>

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Supplemental Education (Tuition) Services

Function(s): Supplemental Education (Tuition) Services
1901 through 1999

Mission: Tuition payments provide appropriate educational experiences for children with severe handicaps who need a non-public school setting and students in Title I Needs Improvement Buildings.

Program Information: This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.

Supplemental Educational Services (SES) are required as part of the Federal No Child Left Behind (NCLB) legislation. State approved providers are contracted to supply tutoring services to children in Title I schools that are in year two and beyond of Needs Improvement according to testing guidelines established by NCLB. Funds to pay the private providers are an established portion of the Title I budget.

Variance Discussion: Reductions
• None

Improvements/Increases
• None

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 3,297,556	\$ 2,602,546	\$ 2,880,239	\$ 2,817,675	\$ 3,122,317
Employee Benefits	\$ 892,935	\$ 764,623	\$ 838,527	\$ 844,184	\$ 954,259
Services/Supplies	\$ 58,438	\$ 59,843	\$ 65,741	\$ 61,349	\$ 63,340
Total	\$ 4,248,929	\$ 3,427,012	\$ 3,784,507	\$ 3,723,208	\$ 4,139,916

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Outreach/Crisis Counselors	7.52	-	-		
Guidance Counselors	47.02	49.32	51.70		
Support Staff	10.38	-	-		
Total	64.92	49.32	51.70	-	-

Outreach & HSC to 2100

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Guidance and Counseling Services

Function(s): Guidance and Counseling Services
2122

Mission: Guidance and Counseling Services are provided to all students as a complement to their core curriculum and a support to their academic and personal well-being.

Program Information: This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13, after the following. This program page has been separated from Pupil Services in order to provide greater detail information. This change makes historical data including FTE difficult to compare on this page unless combined with 2101-2199 Pupil Services.

Reductions

- None

Improvements/Increases

- Increase of FTE at elementary to respond to growth in student population
- Increase of secondary FTE for the Battle High School
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27 per hour

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Pupil Services

Function(s): Pupil Services
2100-2199 (other than 2122)

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 4,168,691	\$ 5,290,451	\$ 5,830,435	\$ 5,940,731	\$ 6,460,766
Employee Benefits	\$ 1,153,373	\$ 1,530,684	\$ 1,754,324	\$ 1,937,785	\$ 2,119,137
Services/Supplies	\$ 273,516	\$ 251,548	\$ 330,776	\$ 294,198	\$ 459,922
Total	\$ 5,595,580	\$ 7,072,683	\$ 7,915,535	\$ 8,172,714	\$ 9,039,825

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
OTPT/SLP/Psychologists/Diagnosticians	69.48	71.46	71.96		
Home School Communicators	13.19	13.93	14.93		
Outreach Counselors	-	7.02	9.52		
Nursing Staff	-	26.80	27.80		
Support Staff	14.26	10.98	10.98		
Total	96.93	130.19	135.19	-	-

Some counts included on other pages

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Pupil Services

Function(s): Pupil Services
2101 through 2199 (other than 2122)

Mission: Pupil Services include outreach counselors, home-school communications, pupil health services, pupil accounting, and ancillary services (OT/PT, speech language pathologists, psychologists).

Program Information: This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process through student support.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13, after the following.

Reductions

- None

Improvements/Increases

- Addition of FTE and operating budgets for the opening of Battle High School
- Addition of Home School Communicator at Cedar Ridge Elementary shared with Title I
- Addition of a Home School Communicator at Oakland via reduction of an Administrative Assistant
- Improvement of time for district wide secretary to coordinator of nursing
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Educational Media Services

Function(s): Educational Media Services
2221

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 1,681,086	\$ 1,579,033	\$ 1,834,449	\$ 1,713,251	\$ 1,812,196
Employee Benefits	\$ 464,970	\$ 472,330	\$ 552,224	\$ 509,903	\$ 557,064
Services/Supplies	\$ 187,663	\$ 198,322	\$ 207,157	\$ 197,866	\$ 213,404
Total	\$ 2,333,719	\$ 2,249,685	\$ 2,593,830	\$ 2,421,020	\$ 2,582,664

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Professional	27.25	27.88	30.88		
Instructional Aides	-	-	-		
Support Staff	13.81	12.00	12.50		
Total	41.06	39.88	43.38	-	-

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Educational Media Services

Function(s): Educational Media Services
2221

Mission: Providing instructional services through media and library resources to students of all levels.

Program Information: This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students and students with media learning

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13, after the following.

Reductions

- None

Improvements/Increases

- Addition of Media Specialist, Media Clerk and Instructional Technology Specialist for Battle High School
- Addition of operating budgets for secondary reorganization and opening of Battle High School
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Support Services and Instructional Staff

**Function(s): Support Services and Instructional Staff
2201 - 2299 (other than 2221)**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 2,390,386	\$ 3,293,448	\$ 3,998,177	\$ 3,960,648	\$ 4,227,611
Employee Benefits	\$ 580,261	\$ 902,122	\$ 1,052,800	\$ 1,090,288	\$ 1,094,093
Services/Supplies	\$ 770,228	\$ 929,610	\$ 1,926,143	\$ 2,142,011	\$ 3,005,561
Total	\$ 3,740,875	\$ 5,125,180	\$ 6,977,120	\$ 7,192,947	\$ 8,327,265

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Manager & Instruct Tech Trainers	19.33	8.84	8.84		
Curriculum & Program Coordinators	-	13.16	15.86		
Clinical Associates - Fellow Mentors	-	16.50	16.50		
Instructional Aides	-	0.00	-		
Support Staff	36.25	18.65	18.65		
Total	55.58	57.15	59.85	-	-

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Support Services and Instructional Staff

Function(s): Support Services and Instructional Staff
2201–2299 (other than 2221)

Mission: These services include curriculum development and coordination, staff development, Parent Advisory Council, Title II grant projects, and other operating grant projects.

Program Information: This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-12, after the following.

Reductions

- None

Improvements/Increases

- Addition of 1.0 FTE for Nurse clerical support staff
- Move of instructional technology budgets from 2600 to allocate more direct instructional devices
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in professional development rate of pay from \$15 to \$27

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Support Services and Instructional Staff

**Function(s): Support Services and Instructional Staff
2201 - 2299 (other than 2221)**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 2,390,386	\$ 3,293,448	\$ 3,998,177	\$ 3,960,648	\$ 4,227,611
Employee Benefits	\$ 580,261	\$ 902,122	\$ 1,052,800	\$ 1,090,288	\$ 1,094,093
Services/Supplies	\$ 770,228	\$ 929,610	\$ 1,926,143	\$ 2,142,011	\$ 3,005,561
Total	\$ 3,740,875	\$ 5,125,180	\$ 6,977,120	\$ 7,192,947	\$ 8,327,265

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Manager & Instruct Tech Trainers	19.33	8.84	8.84		
Curriculum & Program Coordinators	-	13.16	15.86		
Clinical Associates - Fellow Mentors	-	16.50	16.50		
Instructional Aides	-	0.00	-		
Support Staff	36.25	18.65	18.65		
Total	55.58	57.15	59.85	-	-

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 1,396,844	\$ 1,477,988	\$ 1,621,759	\$ 1,579,048	\$ 1,632,410
Employee Benefits	\$ 327,357	\$ 374,813	\$ 408,845	\$ 396,062	\$ 410,716
Services/Supplies	\$ 472,065	\$ 638,869	\$ 648,330	\$ 600,889	\$ 758,700
Total	\$ 2,196,266	\$ 2,491,670	\$ 2,678,934	\$ 2,575,999	\$ 2,801,826

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Professional	7.00	7.00	8.00		
Support Staff	13.00	15.34	15.34		
Total	20.00	22.34	23.34	-	-

Includes District Mail Couriers

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

Mission: Administrative Services include Board of Education operations, and District central office administration.

Program Information: This program represents District expenditures for activities associated with establishing and administering policy for the District. This includes the positions of and support staff for:

Superintendent
Deputy Superintendent
Assistant Superintendents-Elementary, Secondary and Human Resources
Chief Academic Officer
Executive Director of HR and Employment Law
Supervisor of Family and Student Advocacy

Variance Discussion: Expenditures have a net increase as compared to projected actual for 2012-13, after the following.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 7,992,287	\$ 8,682,086	\$ 9,149,415	\$ 8,988,062	\$ 9,106,103
Employee Benefits	\$ 2,087,598	\$ 2,390,497	\$ 2,531,249	\$ 2,519,749	\$ 2,591,644
Services/Supplies	\$ 241,763	\$ 231,968	\$ 251,675	\$ 250,146	\$ 242,845
Total	\$ 10,321,648	\$ 11,304,551	\$ 11,932,339	\$ 11,757,957	\$ 11,940,592

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Professional	71.75	73.50	76.50		
Support Staff	79.93	93.92	96.42		
Total	151.68	167.42	172.92	-	-

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-1**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Mission: Other Administrative Services include building administration, special education administration, vocational education administration, evaluation of instruction, and commencement expenses.

Program Information: This program represents District expenditures for activities associated with the administration of a school and/or specialized instructional program.

Variance Discussion: Expenditures have a net increase as compared to the 2012-13 projected actual, after the following.

Reductions

- None

Improvements/Increases

- Increase of building administration due to opening of Battle High School and secondary reorganization
- Addition of office of the principal budget for Battle High School
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Net zero increase to move substitute budget from salaries and benefits to service and supply

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Business Services

Function(s): Business Services
2525

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 700,243	\$ 693,312	\$ 884,231	\$ 743,316	\$ 756,192
Employee Benefits	\$ 181,509	\$ 182,697	\$ 212,215	\$ 203,329	\$ 210,292
Services/Supplies	\$ 131,878	\$ 236,685	\$ 241,400	\$ 259,767	\$ 250,000
Total	\$ 1,013,630	\$ 1,112,694	\$ 1,337,846	\$ 1,206,412	\$ 1,216,484

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:	13.00	13.00	15.00	13.00	13.00

Includes 2 Admin Computing Staff Tech Svc
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**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: **Business Services**

Function(s): **Business Services
2525**

Mission: Business Services provide the fiscal functions of the District.

Program Information: This program represents District expenditures for activities associated with the fiscal operation of the District including payroll, employee benefits, accounting, accounts payable, investments, purchasing, and risk management.

Variance Discussion: Expenditures have a net increase after the following.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Maintenance Services

**Function(s): Maintenance Services
2542**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 5,274,615	\$ 5,370,350	\$ 5,722,428	\$ 5,785,058	\$ 5,911,622
Employee Benefits	\$ 1,951,263	\$ 2,101,078	\$ 2,218,336	\$ 2,159,212	\$ 2,315,583
Services/Supplies	\$ 6,971,125	\$ 6,788,650	\$ 7,639,947	\$ 7,422,365	\$ 8,258,554
Total	\$ 14,197,003	\$ 14,260,078	\$ 15,580,711	\$ 15,366,635	\$ 16,485,759

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Administration	9.00	10.00	11.00	15.00	15.00
Support Staff	4.00	4.00	4.00	4.00	4.00
Maintenance Service Staff	-	37.88	38.88		0.00
Custodial Service Staff	<u>192.19</u>	<u>148.81</u>	<u>160.81</u>		<u>-</u>
Total	205.19	200.69	214.69	19.00	19.00
Utilities:					
Electric	\$ 2,556,849	\$ 2,331,431	\$ 2,908,437	\$ 2,924,035	
Natural Gas	\$ 805,705	\$ 717,094	\$ 858,000	\$ 842,015	
Water/Sewer	\$ 275,375	\$ 310,557	\$ 323,723	\$ 395,959	
Refuse Removal	\$ 182,437	\$ 170,950	\$ 167,001	\$ 181,218	
Rental	\$ 591,670	\$ 602,486	\$ -	\$ 120,384	

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Maintenance Services

Function(s): Maintenance Services
2542

Mission: Maintenance Services provide for the operation, maintenance, and improvement of the District's physical plants and campuses.

Program Information: This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment, utilities and the District's automobile fleet.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13, after the following.

Reductions

- None

Improvements/Increases

- Increase in District fleet fuel budget
- Operation of all salary schedules
- Increase in medical insurance rates paid for employees
- Increases in utility budgets
- Increase in operating budget for custodial and specialized maintenance due to opening of Battle High School

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Security Services

Function(s): Security Services
2546

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 138,717	\$ 120,743	\$ 149,766	\$ 162,897	\$ 166,237
Employee Benefits	\$ 32,570	\$ 29,051	\$ 45,404	\$ 42,842	\$ 44,337
Services/Supplies	\$ 344,440	\$ 320,763	\$ 471,900	\$ 453,674	\$ 425,350
Total	\$ 515,727	\$ 470,557	\$ 667,070	\$ 659,413	\$ 635,924

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:	2.65	4.65	4.65		

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Security Services

Function(s): Security Services
2546

Mission: The mission of Security Services is to provide a safe environment for students, teachers, staff and visitors at all buildings and CPS functions and to protect the District's physical plant and campuses.

Program Information: The program represents District expenditures associated with security staff, as well as other security professional services and equipment necessary.

Variance Discussion: Expenditures have a net decrease as compared to the projected actual for 2012-13 after the following reductions and improvements.

Reductions

- Reduction of one year radio fleet budget from 2012-13

Improvements/Increases

- Addition of Battle High School SRO
- Operation of all salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: **Transportation Services**

Function(s): **Transportation Services
2550 through 2559**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 66,936	\$ 98,330	\$ 109,766	\$ 117,543	\$ 77,979
Employee Benefits	\$ 15,798	\$ 20,242	\$ 21,058	\$ 29,946	\$ 23,558
Services/Supplies	\$ 8,995,886	\$ 9,361,097	\$ 10,600,174	\$ 10,252,060	\$ 12,131,265
Total	\$ 9,078,620	\$ 9,479,669	\$ 10,730,998	\$ 10,399,549	\$ 12,232,802

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
<u>Contracted Services:</u>					
Number of Buses	146	146			
Eligible Miles	2,065,048	1,957,052	1,957,052		0
Total Miles	2,953,310	2,527,599	2,527,599		0
Eligible Riders (Average Daily)	8660.50	8464.50			
Less than 1 mile (HB 1180, No appreciable expense)					
 Staff FTE:	 1.00	 1.00	 2.25	 2.25	 1.25

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation Services for pupil transportation.

Program Information: This program represents District expenditures for activities associated with transporting students to and from school and special programs.

Variance Discussion: Expenditures have a net increase as compared to the projected actual for 2012-13, after the following reductions and improvements.

Reductions

- Reduction of 1 FTE for elimination of School Bus Safety Instructor

Improvements/Increases

- Increase as per contract for all transportation
- Increase in fuel budget for buses
- Increase to allow additional routes for opening of Battle High School and secondary reorganization
- Increase for additional transportation for ELL program improvement
- Operation of all salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Research and Information Systems

Function(s): Research and Information Systems
2600 through 2699

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 1,180,115	\$ 1,478,560	\$ 1,666,330	\$ 1,823,893	\$ 1,856,940
Employee Benefits	\$ 324,424	\$ 395,718	\$ 461,525	\$ 521,982	\$ 539,738
Services/Supplies	\$ 1,387,745	\$ 2,103,461	\$ 2,993,050	\$ 2,777,834	\$ 2,543,515
Total	\$ 2,892,284	\$ 3,977,739	\$ 5,120,905	\$ 5,123,709	\$ 4,940,193

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Professional	Previously included in	15.00	15.00		1.00
Technician Staff	Support	11.00	13.00		0.00
Support Staff	Services	3.00	4.00		0.00
Total	2200	29.00	32.00	0.00	1.00

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Research and Information Systems

Function(s): Research and Information Systems
2600 through 2699

Mission: Research services conduct and manage programs of planning, research, development and evaluation of school systems. Information services activities include preparation and support of dissemination of educational and administrative information to students, staff, administration and the public.

Program Information: This program represents District expenditures for activities which are designed to assess, improve and deliver instruction and technology services.

Variance Discussion: This section has a net decrease in budget when comparing to the 2012-13 projected actual expenditures.

Reductions

- Move of technology device budget to instructional for 2012-13

Improvements/Increases

- Operation of all salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Community Services

Function(s): Community Services
3001 through 3999 (Excluding PAT - 3842 and Preschool - 3512 & 3525)

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 243,915	\$ 173,412	\$ 177,474	\$ 262,300	\$ 266,488
Employee Benefits	\$ 87,703	\$ 46,390	\$ 46,941	\$ 73,759	\$ 76,253
Services/Supplies	\$ 242,450	\$ 275,266	\$ 313,591	\$ 305,124	\$ 339,191
Total	\$ 574,068	\$ 495,068	\$ 538,006	\$ 641,183	\$ 681,932

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Community Relations	3.00	3.00	3.00	3.00	3.00

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program:	Community Services
Function(s):	Community Services 3001 through 3999 (Excluding PAT - 3842 and Preschool – 3512 & 3525)
Mission:	Community Services encompass School-Community Programs, Print Shop, Enrichment Summer School and other family/student services.
Program Information:	This program represents District expenditures for activities of the Communications Department, Partners in Education, Infant and Toddler Program, volunteers, and summer schools (fee basis) programs as well as the IKON print center. This section was separated in 2011-12 from Preschool (3512 and 3912) in order to provide more detailed information. Comparing prior year information and 2010-11 budget to actual is difficult this year due to this change.
Variance Discussion:	<p>Expenditures have a net increase as compared to 2012-13 projected actual, after the following.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Prior year addition of infant and toddler education personnel at DHS• Operation of all salary schedules• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

**Program: Early Childhood Education
(Title Funded and Locally Funded)**

**Function(s): Early Childhood Education
3512, 3525 and 3912**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 1,479,901	\$ 1,779,247	\$ 1,699,636	\$ 1,686,324	\$ 1,710,833
Employee Benefits	\$ 468,573	\$ 590,615	\$ 536,111	\$ 589,536	\$ 609,227
Services/Supplies	\$ 138,467	\$ 130,484	\$ 129,366	\$ 90,513	\$ 125,691
Total	\$ 2,086,941	\$ 2,500,346	\$ 2,365,113	\$ 2,366,373	\$ 2,445,751

Active student count at year end:	639	675	645	645	645
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Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Pre School Teachers - Title I	20.50	19.00	19.00		
Pre School Teachers - Locally funded	-	6.50	6.50		
Screeners - Locally funded	-	1.10	1.10		
Administrator - Title I	-	1.00	1.00		
Instructional Aide - Title I	-	18.00	16.00		
Instructional Aide - Locally funded	-	2.50	2.50		
Pre School Support - Locally funded	1.00	1.00	1.00		
Total	21.50	49.10	47.10	-	-

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program:	Early Childhood Education (Title Funded and Locally Funded)
Function(s):	Early Childhood Education 3512, 3525 and 3912
Mission:	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
Program Information:	This program represents District expenditures for activities of the pre-school programs in the District. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices.
Variance Discussion:	<p>Expenditures have a net increase as compared to 2012-13 projected actual, after the following.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Educational credit compensation allowance• Increase in medical insurance rates paid for employees• Reinstatement of service and supply budget to original
Funding Sources:	District operating funds beginning in 2010-11.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Parents as Teachers

**Function(s): Parents as Teachers
3842**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 768,905	\$ 810,559	\$ 848,566	\$ 839,594	\$ 854,231
Employee Benefits	\$ 202,553	\$ 202,782	\$ 215,760	\$ 233,673	\$ 242,182
Services/Supplies	\$ 59,804	\$ 56,132	\$ 60,000	\$ 55,185	\$ 60,000
Total	\$ 1,031,262	\$ 1,069,473	\$ 1,124,326	\$ 1,128,452	\$ 1,156,413

Families Served 2,980

Program Data:	2010-11	2011-12	2012-13	2012-13	2013-14
Staff FTE:					
Teachers	15.34	16.77	16.77		-
Administration	1.00	1.00	1.00	1.00	1.00
Support Staff	1.00	1.00	1.00	1.00	1.00
Total	17.34	18.77	18.77	2.00	2.00

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

Mission: The Early Childhood Development Act of 1984 mandated that every school district in Missouri provide Parents as Teachers services to families in their attendance area. Parents as Teachers is a free, voluntary, early childhood program that provides parent education and support for all parents of children, prenatal to kindergarten age. The services include personal visits from parent educators, group meetings, developmental screenings, and connections to other community resources.

Program Information: The program represents expenditures for salaries and benefits and program costs to allow Parent Educators to work in the community with parents of infant to pre-school age children. This program receives a portion of their funding from the state PAT program, based on visits made and screenings completed. This reimbursement was cut by 59% in 2010-11 and resulted in reorganization in the programming. The program focuses on families with special circumstances that place a family and child at-risk and, therefore, warrant additional support.

Variance Discussion: Expenditures have a net increase as compared to projected actual for 2012-13, after the following.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Educational Credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Other Financing Uses

**Function(s): Other Financing Uses
6999**

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 3,377,249</u>	<u>\$ 2,601,891</u>	<u>\$ 2,221,390</u>	<u>\$ 1,128,945</u>	<u>\$ 2,221,390</u>
Total	<u>\$ 3,377,249</u>	<u>\$ 2,601,891</u>	<u>\$ 2,221,390</u>	<u>\$ 1,128,945</u>	<u>\$ 2,221,390</u>
 Interfund Transfers					
To Cap Proj Fund various	\$ 266,500	\$ 1,825,937	\$ 11,195	\$ 381,395	
To Cap Proj Mobile Class LP	\$ 120,000	\$ 116,000	\$ -	\$ -	
To Cap Proj Energy Lease Payment	\$ 190,010	\$ 197,460	\$ 209,860	\$ 210,060	\$ 210,060
To Cap Proj Admin Bldg Lease Purchase	\$ -	\$ -	\$ 486,320	\$ 537,490	\$ 537,490
To Teachers Fund	<u>\$ 2,800,739</u>	<u>\$ 462,494</u>	<u>\$ 1,514,015</u>	<u>\$ -</u>	
	\$ 3,377,249	\$ 2,601,891	\$ 2,221,390	\$ 1,128,945	\$ 747,550

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program:	Other Financing Uses
Function(s):	Other Financing Uses 6999
Mission:	Other Financing Uses include interfund transfers as legally required, or transfers to maintain a positive fund balance position.
Program Information:	Interfund transfers are made to assure positive year end balances or to allow for capital purchases from various operating budgets for equipment, furniture and technology. Transfers are also made to move energy savings to capital for the payment on the energy lease and for the lease purchase payment on the administration building addition.
Variance Discussion:	The other financing increases shown are the expected interfund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund, as well as transfers to complete the lease purchase for mobile classrooms.
Funding Sources:	N/A

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

Program: Summary Budget

Function(s): Total All Functions - District Operating Funds

Expenditure Object Category	Actual 2010-11	Actual 2011-12	Original Budget 2012-13	Projected Actual 2012-13	Proposed Budget 2013-14
Salaries	\$ 100,347,371	\$ 98,796,099	\$ 103,561,572	\$ 102,350,214	\$ 106,711,782
Employee Benefits	\$ 28,252,918	\$ 29,347,224	\$ 30,756,270	\$ 31,326,891	\$ 33,366,899
Services/Supplies	\$ 26,986,053	\$ 27,521,681	\$ 32,826,138	\$ 32,729,085	\$ 39,079,014
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 3,377,249	\$ 2,601,891	\$ 2,221,390	\$ 1,128,945	\$ 2,221,390
Total	\$ 158,963,591	\$ 158,266,895	\$ 169,365,370	\$ 167,535,135	\$ 181,379,085

**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2013-14**

**PROPOSED BUDGET 2013-14
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Original Budget 2012-13</u>	<u>Projected Actual 2012-13</u>	<u>Proposed Budget 2013-14</u>
Elementary Instruction	\$ 28,343,584	\$ 28,099,624	\$ 29,619,396	\$ 30,134,171	\$ 31,514,243
Middle/Junior High Instruction	\$ 19,680,391	\$ 19,709,848	\$ 20,455,822	\$ 20,221,294	\$ 17,431,413
Senior High Instruction	\$ 12,834,703	\$ 12,250,058	\$ 13,443,810	\$ 13,013,426	\$ 19,367,776
Summer School Instruction	\$ 4,479,109	\$ 2,028,843	\$ 1,968,667	\$ 2,528,028	\$ 2,542,204
Douglass High Instruction	\$ 889,485	\$ 880,562	\$ 981,549	\$ 787,255	\$ 795,906
General Instruction	\$ 325,558	\$ 346,388	\$ 378,272	\$ 509,274	\$ 522,865
Special Education Instruction	\$ 17,105,638	\$ 15,168,564	\$ 15,303,509	\$ 14,677,590	\$ 14,756,565
Early Childhood Special Education	\$ 2,803,659	\$ 3,364,992	\$ 2,874,892	\$ 3,163,752	\$ 3,211,655
Gifted Program	\$ 660,653	\$ 1,144,631	\$ 1,119,122	\$ 1,120,982	\$ 1,127,145
Title I	\$ 2,332,390	\$ 1,503,578	\$ 1,399,089	\$ 1,496,218	\$ 1,502,978
English-Second Language	\$ 1,281,235	\$ 1,271,282	\$ 1,368,758	\$ 1,310,748	\$ 1,413,487
Vocational Instruction	\$ 3,196,165	\$ 2,972,577	\$ 3,362,371	\$ 3,194,410	\$ 4,148,706
Student Activities-Athletics	\$ 939,370	\$ 1,193,529	\$ 1,121,483	\$ 1,233,819	\$ 1,895,406
Adult Basic Education	\$ 11,678	\$ 12,125	\$ -	\$ -	\$ -
Tuition Payments	\$ 876,172	\$ 681,998	\$ 400,000	\$ 279,652	\$ 300,000
Guidance	\$ 4,248,929	\$ 3,427,012	\$ 3,784,507	\$ 3,723,208	\$ 4,139,916
Pupil Services	\$ 5,595,580	\$ 7,072,683	\$ 7,915,535	\$ 8,172,714	\$ 9,039,825
Media Services	\$ 2,333,719	\$ 2,249,685	\$ 2,593,830	\$ 2,421,020	\$ 2,582,664
Instructional Services	\$ 3,740,875	\$ 5,125,180	\$ 6,977,120	\$ 7,192,947	\$ 8,327,265
Administrative Services	\$ 2,196,266	\$ 2,491,670	\$ 2,678,934	\$ 2,575,999	\$ 2,801,826
Other Administrative Services	\$ 10,321,648	\$ 11,304,551	\$ 11,932,339	\$ 11,757,957	\$ 11,940,592
Business Services	\$ 1,013,630	\$ 1,112,694	\$ 1,337,846	\$ 1,206,412	\$ 1,216,484
Maintenance & Facilities Mgmt.	\$ 14,197,003	\$ 14,260,078	\$ 15,580,711	\$ 15,366,635	\$ 16,485,759
Security Services	\$ 515,727	\$ 470,557	\$ 667,070	\$ 659,413	\$ 635,924
Transportation Services	\$ 9,078,620	\$ 9,479,669	\$ 10,730,998	\$ 10,399,549	\$ 12,232,802
Information Mgmt Services	\$ 2,892,284	\$ 3,977,739	\$ 5,120,905	\$ 5,123,709	\$ 4,940,193
Community Services	\$ 574,068	\$ 495,068	\$ 538,006	\$ 641,183	\$ 681,932
Early Childhood Title I	\$ 2,086,941	\$ 2,500,346	\$ 2,365,113	\$ 2,366,373	\$ 2,445,751
Parents as Teachers	\$ 1,031,262	\$ 1,069,473	\$ 1,124,326	\$ 1,128,452	\$ 1,156,413
Other Financing Uses	\$ 3,377,249	\$ 2,601,891	\$ 2,221,390	\$ 1,128,945	\$ 2,221,390
Total	\$ 158,963,591	\$ 158,266,895	\$ 169,365,370	\$ 167,535,135	\$ 181,379,085